



Secretariat

ST/AI/1998/1
28 January 1998

ADMINISTRATIVE INSTRUCTION

PAYMENT OF INCOME TAXES TO UNITED STATES TAX AUTHORITIES*

The Under-Secretary-General for Management, pursuant to section 4.2 of Secretary-General's bulletin ST/SGB/1997/1, promulgates the following:

Section 1

Application

The present instruction shall apply to staff members who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments.

Section 2

Staff member's general obligations

2.1 A staff member who is a United States citizen or a permanent resident (green card holder) who has signed the Waiver of Privileges and Immunities of the United Nations is, as a rule, subject to taxation by the United States on his or her earnings from the United Nations. Staff members are personally responsible to ascertain and meet their legal obligations, if any, arising under United States federal, state and municipal income tax legislation.

2.2 A staff member who is liable for such taxes and who wishes to claim reimbursement must apply for reimbursement or for advances to pay estimated taxes.

2.3 A staff member claiming reimbursement is required to make maximum use of all exemptions, adjustments to income and deductions in order to minimize his or her tax liability. Only those deductions available to reduce the taxable amount

* Personnel Manual index No. 3070.

of income from employment (unreimbursed employment expenses) may be subtracted from United Nations taxable earnings in arriving at taxable income.

2.4 Staff members who receive a dependency allowance from the United Nations for a spouse residing in the United States must file their tax returns jointly or provide an acceptable written explanation for choosing an alternative filing status. For tax returns with filing status other than married filing jointly, the final reimbursement of income taxes will be calculated as if a joint return had been filed, using the standard deduction for married filing jointly for the tax year in question or the actual amount of itemized deductions claimed, whichever is greater.

2.5 Staff members who have received United Nations dependency allowances for their relatives or secondary dependents residing in the United States are required to claim the appropriate exemptions for the dependants, even if their filing status is married filing separately, or provide a written explanation as to the reason for not doing so.

Section 3

Procedures

Procedures that set out the requirements incumbent on staff members making applications for tax reimbursement or advances to pay estimated taxes are announced on a yearly basis by the Controller in an information circular.

Section 4

Final provision

The present administrative instruction shall enter into force on 28 January 1998.

(Signed) Joseph E. CONNOR
Under-Secretary-General for Management



Secretariat

ST/AI/1998/2
21 January 1998

ADMINISTRATIVE INSTRUCTION

REIMBURSEMENT FOR TRAVEL BY PRIVATE MOTOR VEHICLE*

The Under-Secretary-General for Management, pursuant to section 4.2 of the Secretary-General's Bulletin ST/SGB/1997/1, and for the purpose of implementing staff rule 107.11 by further defining the conditions under which staff members who are authorized to travel by private motor vehicle shall be reimbursed, promulgates the following:

Section 1

Limits to the total reimbursable amount

1.1 The total reimbursable amount that a staff member may claim in respect of a particular journey by private motor vehicle shall be limited to the maximum travel expenses to which the staff member would have been entitled had he or she and his or her eligible family members, if any, travelled by the approved route and mode of transportation and standard of accommodation.

1.2 The maximum travel expenses for this purpose shall be limited to and calculated on the basis of:

(a) The cost of the most economical airfare, including charges for accompanied excess baggage if applicable; or

(b) When air travel is not feasible, the cost of travel by the fastest available surface mode of transportation, by a direct route, using the appropriate standard of accommodation as determined in accordance with the administrative instruction on the subject.¹

* Personnel Manual index No. 7110.

¹ ST/AI/249/Rev.3 and Amend.4, as may be revised or amended.



Section 2

Reimbursable expenses

Reimbursement of expenses related to authorized travel by privately owned vehicle may include:

(a) Operating costs on the basis of total vehicle mileage by the most direct and economical route, as shown in official road guides, at established rates applicable to the area in which travel is undertaken;

(b) Road/bridge or tunnel tolls;

(c) Where the journey requires that a portion of travel be by train, a vehicular roll-on/roll-off ferry or a ship, or a combination of these modes of transportation, reimbursable expenses shall be limited to port charges and the cost of passage for both the vehicle and the authorized passengers;

(d) Extra expenses incurred for transportation of accompanied excess baggage, if applicable;

(e) One day's daily subsistence allowance for every 560 kilometres or 350 miles travelled in respect of the staff member and half the daily subsistence allowance in respect of each eligible family member, if any. Where applicable, the distance covered in the case of travel by train, ferry or ship under (c) above shall be included in the computation of the distance travelled, unless the cost of passage includes either accommodation or food, or both.

Section 3

Travel of more than one staff member

In case of travel by more than one staff member in the same vehicle, only one of the staff members is entitled to claim reimbursement for the expenses under section 2 (a), (b), (c) and (d) above.

Section 4

Terminal expenses

Terminal expenses are not payable for travel by privately owned motor vehicle.

Section 5

Travel time

A staff member who is authorized to travel by private motor vehicle shall be granted travel time, not chargeable to annual leave, equivalent to the time

that would have been required had the staff member travelled by air by the approved route and mode of transportation.

Section 6

Travel for personal convenience

6.1 A staff member who elects to travel by private motor vehicle for personal convenience should obtain prior authorization from the appropriate executive or administrative officer or, where applicable, the local Human Resources Management Section, by submitting a written request indicating, among other things, the purpose of travel, the planned itinerary and the names of accompanying family members or colleagues. As in all other travel claims, request for reimbursement of travel expenses (other than mileage) must be supported by proper receipts and ticket stubs.

6.2 Pursuant to article 2 (b) (iii) of appendix D to the Staff Rules, compensation in the event of death, injury or illness shall not be payable in the case of private motor vehicle transportation sanctioned or authorized by the United Nations solely on the request and for the convenience of the staff member.

Section 7

Rates of reimbursement

The rates of reimbursement indicated in section 2 (a) above, which are applicable to different groups of countries and Territories, shall be updated from time to time on the basis of changes in the operating costs in the area concerned. These changes in rates shall be communicated to the staff by means of an information circular.

Section 8

Final provisions

8.1 The present administrative instruction shall enter into force on 1 February 1998.

8.2 Administrative instructions ST/AI/224/Rev.1 of 4 May 1987 and ST/AI/1997/2 of 25 August 1997 are hereby abolished.

(Signed) Joseph E. CONNOR
Under-Secretary-General
for Management



Secretariat

ST/AI/1998/3
23 January 1998

ADMINISTRATIVE INSTRUCTION
SYSTEM OF DAILY SUBSISTENCE ALLOWANCE*

The Under-Secretary-General for Management, pursuant to section 4.2 of Secretary-General's bulletin ST/SGB/1997/1, and for the purpose of implementing staff rules 107.15, 107.16, 103.7 (d) (ii), 203.9 and 307.4 by further defining the conditions and modalities for the payment of daily subsistence allowance, promulgates the following:

Section 1

Rates established by the International Civil
Service Commission

Standard rates

1.1 Staff to whom daily subsistence allowance is payable under staff rules 107.15 or 103.7 (d) (ii), 203.9 and 307.4 shall normally be paid such allowance at the standard rates established by the International Civil Service Commission (ICSC) as follows:

(a) Except as provided in (b) below, at the "first 60 days" rate for the particular locality during the first 60 days, consecutive or otherwise, within any one authorized journey or tour of duty away from the official duty station or following initial appointment or reassignment;

(b) In the case of New York:

(i) At the "first 30 days" rate during the first 30 days, consecutive or otherwise, within any one authorized journey or tour of duty away from the official duty station or following initial appointment or reassignment; and

* Personnel Manual index No. 7140

- (ii) After the period in (i) above has elapsed, at the "second 30 days" rate until 60 days are completed;

(c) After the first 60-day period of service under (a) or (b) above has elapsed, at the "after 60 days" rate.

1.2 In the case of short-term staff, periods under section 1.1 (a) or (b) above will be interpreted to mean 60 or 30 days, as appropriate, at any one location, consecutive or otherwise, within a tour of duty during a single or consecutive series of short-term appointments.

1.3 The date of arrival in the locality shall be the starting point for the initial periods of payment of the allowance under section 1.1 (a) and (b) above, except in those cases where section 7.3 (a) applies.

Special rates

1.4 The special rates established by ICSC for specified hotels in certain localities shall be payable subject to the following conditions:

(a) Certification by a senior official that good commercial hotels were not available and that the staff member did not share accommodations; and

(b) Presentation of hotel receipts by the staff member.

1.5 The special rates shall be payable:

(a) Only for the actual number of days the staff member remains in one of the specified hotels;

(b) At "the first 60 days", "first 30 days", "second 30 days" or "after 60 days" rates, as appropriate.

1.6 The special rates shall not be subject to the increase for high-level officials provided in section 3 below.

Section 2

Special rates established by the Secretary-General

2.1 Under staff rule 107.16, special rates of daily subsistence allowance shall apply to staff members assigned from their official duty station to other duty stations for extended periods of less than one year. Those special rates shall apply after 120 days, consecutive or otherwise, at the temporary duty station.

2.2 The special "after 120 days" rates for New York, Geneva and Vienna shall be issued in an information circular.

2.3 The special "after 120 days" rates for duty stations other than New York, Geneva and Vienna shall normally be 60 per cent of the "first 60 days" rate established by ICSC for the particular locality.

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Section 3

Rates for high-level officials

3.1 The rates for Under-Secretaries-General, Assistant Secretaries-General and officials of equivalent ranks shall be those promulgated by ICSC plus 40 per cent. The travel subsistence allowance rates for those officials may be subject to reduction after 60 days in any one location. The rates for staff at the D-2 and D-1 levels shall be those promulgated by ICSC plus 15 per cent. The 15 per cent additional amount shall not apply to rates payable after 60 days in any one location.

3.2 The rates payable to the officials set out in section 3.1 above shall be rounded to the nearest dollar. The Secretary-General may establish special rates where circumstances so warrant.

Section 4

Reduction of rates

When accommodation and/or meals are provided free of charge by the United Nations, by a Government or by a related institution, the rate of the daily subsistence allowance shall be reduced:

(a) By 50 per cent if accommodation is provided. This reduction shall apply irrespective of the accommodation provided free of charge, including accommodation in barracks, boats or tents;

(b) By 30 per cent if meals are provided;

(c) By 80 per cent if accommodation and meals are provided.

Section 5

Currency of payment

The rates for the first 60 days, which are established in United States dollars and in local currency, may be paid in United States dollars, unless payment in the local currency is deemed more appropriate. For periods after the initial 60 days, payment shall normally be in the local currency.

Section 6

Rate applicable to intercountry travel

The rate established in the ICSC circulars on daily subsistence allowance for "elsewhere" in a given country or area shall be used for determining the daily subsistence allowance payments during intercountry travel by surface and/or air.

Section 7

Computation of travel subsistence allowance

7.1 When daily subsistence allowance is payable to a staff member on official travel status, the amount to be paid shall be determined in accordance with the duration of the journey as provided in sections 7.2 and 7.3 below.

7.2 The travel subsistence allowance for a journey of less than 24 hours shall be computed as follows:

(a) If it involves a night away from the staff member's residence, a full day's allowance shall be paid;

(b) If it does not involve a night away from his or her residence:

(i) No allowance shall be paid for a journey of less than 10 hours;

(ii) Forty per cent of the allowance shall be paid for a journey of 10 hours or more.

7.3 The travel subsistence allowance for a journey of 24 hours or more shall be computed as follows:

(a) A full day's allowance shall be paid for the day on which the travel begins at the rate applicable to the place of arrival;

(b) For each successive period of 24 hours from midnight to midnight (measured by local times, ignoring time-zone differences), a full day's allowance shall be paid, except that no allowance shall be paid for the day on which the travel is concluded.

7.4 The rate applicable for each 24-hour period shall be that for the place at which the staff member spends the night. If the staff member is travelling for all or part of a night, the appropriate rate shall be the rate established for the place of arrival, except for the last leg of the return journey from travel on official business, when the allowance shall be paid at the rate applicable to the last authorized place at which he or she spent the night.

Section 8

Final provisions

8.1 The present administrative instruction shall enter into force on 1 February 1998.

8.2 Administrative issuances ST/AI/137, ST/AI/137/Amend.5, ST/AI/137/Add.1/Rev.1, ST/AI/143/Rev.26, ST/AI/1997/3, ST/AI/196 and ST/AI/196/Amend.1 are hereby abolished.

(Signed) Joseph E. CONNOR
Under-Secretary-General
for Management



Secretariat

ST/AI/1998/4
10 February 1998

ADMINISTRATIVE INSTRUCTION

COMPETITIVE EXAMINATIONS FOR THE PLACEMENT OF GENERAL SERVICE
AND RELATED CATEGORIES IN PARTICULAR OCCUPATIONAL GROUPS*

The Under-Secretary-General for Management, pursuant to section 4.2 of Secretary-General's bulletin ST/SGB/1997/1 and for the purpose of defining the conditions under which staff members in the General Service and related categories may take competitive examinations for placements in particular occupational groups, promulgates the following:

Section 1

General provisions

Competitive examinations may be held from time to time in particular occupational groups for placement in the General Service and related categories, in accordance with the needs of the Organization. Specific arrangements for such examinations shall be announced through information circulars, as and when necessary.

Section 2

Eligibility

2.1 A staff member serving in the General Service and related categories may apply to take a competitive examination in a particular occupational group, provided he or she:

(a) Meets the minimum entrance criteria for that examination, as set out in the relevant information circular;

* Personnel Manual index No. 4365.

(b) Holds a United Nations appointment valid at least until the end of the month when the written examination is scheduled to take place;

(c) Has a satisfactory record of performance.

2.2 Staff members shall provide relevant documents, if necessary, as evidence in support of their meeting the eligibility requirements listed in section 2.1.

Section 3

Applications

Staff members who wish to submit an application shall complete the appropriate application form and submit it with all required documentation to the Office of Human Resources Management by the deadline indicated in the information circular, which shall inform them well in advance of upcoming examinations.

Section 4

Specialized board of examiners

4.1 A specialized board of examiners will be set up for each occupational group. Specialized boards will normally be composed of staff members of the Secretariat; however, staff members of the specialized agencies or outside experts may also be employed. Each specialized board will have a non-voting ex officio member representing the Assistant Secretary-General for Human Resources Management and a chairperson elected by the members of the specialized board.

4.2 Every application shall be subject to review by the specialized board of examiners in order to determine whether it meets the conditions set out in this instruction.

4.3 All candidates shall be notified of the specialized board of examiners' decision regarding their application. The specialized board of examiners' decisions are final.

Section 5

Final provisions

The present instruction shall enter into force on 10 February 1998.

(Signed) Joseph E. CONNOR
Under-Secretary-General
for Management
